

Czech University of Life Sciences Prague

Faculty of Economics and Management

Department of Economics



Bachelor Thesis

Economic evaluation of selected non-profit entity

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Summary of key words – Shrnutí klíčových slov

- Nezisková organizace
- Rekodifikace
- Ministerstvo školství, mládeže a tělovýchovy
- Finanční analýza
- Finanční vyúčtování
- Dotace
- Fond
- Pionýr z.s.
- Zapsaný spolek
- Daň z příjmu
- Dobrovolník
- Náklady

Summary of the thesis

The objectives of this thesis are divided into two main goals. The first of them is (in theoretical part) to characterize nonprofit sector in the Czech republic and different areas and goals of its working. The next goal is to identify nonprofit organization in connections to our law, taxes and government.

The objective of the second (practical) part is to show analyze financing of registered association Pionýr z.s., exactly of subunit – Pionýrská skupina Veteráni Kladno.

The last and I think the most important goal of this thesis is to make a conclusion about financing of nonprofit sector and recommend some ways of better financing of activities to reach a main goals of the association.

In my thesis there are used many different methods of getting information.. In the first part especially induction deduction of information from chosen sources. In this part quite helpful for me are my own experiences and education, which I have from my registered association. Of course there are used some quotation from different authors and laws.

In the second part, there is used financial analysis of statements of the registered association. There is analysis of incomes, expense and taxes of an association in one year. Further, there is analyzed on multi-day event. Similarly as in a theoretical part, I have my own statement from practice, because I had a best opportunity to plan, organize and account an event.

In my bachelor thesis, the main goal is to show the economical aspects of nonprofit sector. In the first part I describe character, function, purpose and goals of nonprofit sector. I describe nonprofit sector in Czech legislation and in connection to European Union. Because my thesis is focused on registered association, I characterize registered associations more deeply. Because of quite big recodification of civil law I devote of one chapter to this recodification. Integral parts of financing of registered association are accountings and taxes. In the third chapter I describe the accounting law and announcements which are valid and important for bookkeeping of registered association. I talk about simplified and full range of bookkeeping.

Further I am talking about taxes, which are directly connected to activities of registered associations. I mention here especially income taxes.

In the next part I continue with more concrete situation. I characterize functioning of concrete registered association – Pionýr z.s. I describe character and goals of this association. Then I give this subunit into context of whole organizational system of registered association Pionýr z.s. and I show organizational structure of it.

In the next section I am talking about financing of registered association. Firstly I talk about it in global – what kind of sources we have, and I describe these sources more deeply. I analyze the way, in which are these sources dividing to individual subunits.

In practical part of my thesis I am describing financial situation of concrete subunit – Pionýrská skupina Veteráni Kladno. First of all I describe our group and give basic information about it. In the second step I analyze one year financing of our group. I show here, which incomes and expenses our group have and how the financial result looks like.

In the last part of thesis I analyze one multiple-day event. To show, which operation has to be done, if there is some multiple-day event, and which steps has to be done to draw a subsidy, I have chosen one multiple-day event and analyze it. For better idea about planning, financing and statement I show budget plan, statement and counting for application for subsidy.

From these analysis, my conclusion is, that functioning of our association is fully dependent on subsidies from MEYS. Because of this fact I think that the associaton should look for some other sources of financial properties. One of the way for getting more financial properties is shown in my recommendation – I speak here about funds of mobile operators, which has their own fund. Concretely I have here a brief view of project, which could be prepared for getting money from Telefónica O2. In the end of recommendation I mention some other sources of subsidies.